

1 JEFFREY L. SUMPTER (SBN 118363)
2 Menchaca & Company LLP
3 835 Wilshire Boulevard, Suite 300
4 Los Angeles, California 90017
5 Ph (213) 683-3317
6 Fax (213) 683-1883
7 jsumpter@menchacacpa.com

8 Financial Advisors and Consultants for Chapter 11 Trustee

9
7 UNITED STATES BANKRUPTCY COURT
8 CENTRAL DISTRICT OF CALIFORNIA
9 LOS ANGELES DIVISION

10 In re: Case No. 2:22-bk-14708-DS

11 WILLIAM HOLDINGS, LLC, Chapter 11

12 TRUSTEE'S APPLICATION TO
13 EMPLOY THE FIRM OF MENCHACA &
14 COMPANY LLP AS FINANCIAL
15 ADVISORS AND CONSULTANTS FOR
16 TRUSTEE; DECLARATION OF
17 JEFFREY L. SUMPTER REGARDING
18 DISINTERESTEDNESS FOR
19 EMPLOYMENT OF PROFESSIONAL
Debtor. PERSON UNDER F.R.B.P. 2014

(No Hearing Required)

20
21 TO THE HONORABLE DEBORAH J. SALTZMAN, UNITED STATES BANKRUPTCY
22 JUDGE, THE OFFICE OF THE UNITED STATES TRUSTEE, THE DEBTOR,
23 CREDITORS AND OTHER INTERESTED PARTIES:

24
25 Howard M. Ehrenberg, the Chapter 11 Trustee herein (hereinafter the "Trustee" or
26 "Applicant"), applies to the above-captioned Court for an order authorizing the employment
27 of Menchaca & Company LLP ("M&C"), as his financial advisors and consultants, effective
28 as of December 15, 2022 (hereinafter "Application").

1 1. Applicant is the duly qualified and acting Chapter 11 Trustee in the above-
2 captioned case, which was commenced by the filing of a voluntary petition under Chapter
3 11 on August 28, 2022. The Trustee was subsequently appointed as the Chapter 11
4 Trustee herein. The Trustee seeks Court approval to employ M&C to provide financial
5 advisory and consulting services to the estate.

6 2. A Notice of the Application to Employ the Firm of M&C (hereinafter "Notice"),
7 served on the Debtor, United States Trustee, creditors and other parties in interest of the
8 estate pursuant to Local Bankruptcy Rule 2014-1(2)(a), is attached hereto as Exhibit "A",
9 and incorporated herein by this reference. Applicant's employment of M&C is being made
10 pursuant to 11 USC Section 327 and any fee application that M&C may hereafter file in
11 this case will comport with the applicable United States Trustee guidelines.

12 3. Necessity for Employment of Professional

13 The Trustee requires the services of financial advisors and consultants experienced
14 in bankruptcy to assist the Trustee in handling the bankruptcy matters set forth in
15 Paragraph 5 below. These professional services are beyond the scope of the Trustee's
16 administrative duties.

17 The Trustee believes that it is in the best interest of the estate and its creditors to
18 retain a business services and consulting firm to perform the services set forth below.

19 4. Basis for Selection of this Firm

20 After reviewing the assets of the estate and determining the work required, the
21 Trustee believes that the firm of M&C, is well qualified to be employed. Such employment
22 will be most beneficial to the estate, as it is one of the few accounting firms experienced
23 with the appropriate skills and personnel needed to perform the services required by this
24 estate. M&C's expertise includes a wide range of financial advisory, bankruptcy
25 consulting, litigation support and tax consulting services to creditors, debtors, trustees and
26 other parties involved in bankruptcy proceedings. M&C is regularly employed as financial
27 advisors to trustees and bills at rates competitive with those charged by other firms of
28 similar experience and specialization. A copy of M&C's qualifications for its practice is

1 attached hereto as Exhibit "B" and incorporated herein by this reference ("Resume").

2 Based on the Resume, M&C is qualified to perform the services set forth herein, and
3 employment of the firm will be beneficial to the estate.

5. Services to be Rendered

5 To perform his duties as Trustee, Applicant requires the services of financial
6 advisors and consultants to render the following services:

- (a) Identify and investigate potential assets of the estate;
- (b) Analyze the Debtor's books and records and perform any necessary tax and business advisory work required for the estate, including providing accounting services required by the estate and preparation of the estate's income tax returns and communication with the IRS and state government taxing authorities, Court and Office of the United States Trustee;
- (c) Analyze and investigate avoidable transfers made by the Debtor, including preferential and fraudulent transfers;
- (d) Examine the estate's financial activity and assist the Trustee with preparation of Monthly Operating Reports, insolvency analysis, cash flow projections, budgets, and such other financial analysis as required to be filed by the Court;
- (e) Provide litigation support, valuation and expert witness services for the Trustee; and
- (f) Provide such other financial advisory and consulting services as requested by the Trustee.

24 | 6. Connection to Parties in Interest

25 To the best of the Trustee's knowledge and belief and based upon the attached
26 Declaration of Jeffrey L. Sumpter, neither M&C nor any of its members, or associates
27 represent any interest adverse to the estate in the matters on which it is to be retained,
28 and are disinterested persons under Bankruptcy Code Section 101(14), except as set forth

1 in said Declaration. M&C does not presently have, nor have they had, any connection with
2 any insider of the Debtor, or any insider of an insider of the Debtor; M&C has not
3 represented, represent, or intend to represent any related Debtor in a bankruptcy case in
4 this or any other court. Furthermore, M&C has reviewed its records and Debtor's
5 bankruptcy petition and has not found that it has any connection with the Debtor, creditors
6 of the estate or any other party in interest relative to the matters for which it is to be
7 retained. The Trustee and John Menchaca are both panel trustees, and M&C is and has
8 been the accountant for some of Howard M. Ehrenberg's other unrelated bankruptcy
9 estates, and Greenspoon Marder LLP, the law firm where Howard M. Ehrenberg is a
10 partner, is and has represented John Menchaca in the past as trustee in some of his
11 unrelated bankruptcy cases where he has been appointed as the chapter 7 trustee. Such a
12 relationship is not perceived as creating a conflict of interest in the present case. Such
13 prior services are not adverse to the services proposed in this present Application.

14 Attached hereto is the Declaration of Jeffrey L. Sumpter, regarding M&C's relationships.

15 7. Proposed Arrangement of Compensation

16 The Trustee has agreed with M&C that M&C will charge the estate for services
17 performed according to the Hourly Billing Rates and actual costs as set forth below and in
18 Exhibit "C", which is attached hereto and incorporated by reference, and which are subject
19 to subsequent adjustment over time and final Court approval. M&C will submit fee
20 applications pursuant to Section 330 and/or 331 to seek compensation at appropriate
21 times based upon the Bankruptcy Code, the Bankruptcy Rules and the Local Bankruptcy
22 Rules, and will comply with them accordingly.

23 No agreement, oral or written, between Applicant and has been entered into with
24 respect to employment and/or compensation between Applicant and M&C, except for this
25 Application, nor has M&C received, or sought to receive, a retainer or advance payment or
26 any lien or other interest in property of the estate. Applicant is informed and believes that
27 M&C has no agreement with a third party to secure payment of its professional fees.

28

1 Professional fees are to be paid as an administrative expense from available funds
2 of the estate upon notice, a hearing and Order of this Court.

3 **WHEREFORE**, the Trustee hereby requests that this Court approve the Trustee's
4 employment of M&C at the expense of the estate effective as of December 15, 2022, for
5 the purposes set forth herein, as the Trustee's financial advisors and consultants to render
6 professional services as described above, with compensation and reimbursement of
7 expenses to be paid as an administrative expense of the estate in such amount as this
8 Court may hereafter determine and allow after notice and a hearing, and for such other
9 and further relief as the Court may deem proper.

10
11 DATED: December 29, 2022


Howard M. Ehrenberg, Chapter 11 Trustee

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1 **DECLARATION OF JEFFREY L. SUMPTER REGARDING DISINTERESTEDNESS FOR**
2 **EMPLOYMENT OF PROFESSIONAL PERSON UNDER F.R.B.P. 2014**

3 I, Jeffrey L. Sumpter, declare:

4 1. I am a Managing Director at Menchaca & Company LLP ("M&C") and
5 am in charge of handling this file for the firm. Our name, address and telephone number
6 are set forth on the case caption page to the application filed herewith. We are to be
7 employed to provide financial advisory, consulting, litigation support and other services for
8 the Trustee herein and our fees and expenses are to be paid, subject to the Court's
9 approval, from the estate's assets only, upon the filing of a fee application and after notice
10 and a hearing. We have not received a retainer in this case.

11 2. I am a Certified Public Accountant licensed in the states of Arizona and
12 Nevada, and am authorized to practice in the state of California, and am an attorney
13 licensed in the state of California. I have read and reviewed the Application to employ
14 M&C and know the contents thereof. The contents are true and correct based upon my
15 own knowledge, except as to those matters that are believed to be true based upon
16 information and belief. As to those matters, I would and could testify competently thereto.

17 3. No agreement exists for a division of fees between M&C and any other
18 person or company except as set forth herein.

19 4. To the best of my knowledge, information and belief, M&C has no connection
20 with the Debtor of this estate, creditors or any other party in interest, their respective
21 attorneys and accountants, the United States Trustee, any person employed by the office
22 of the United States Trustee, and the Bankruptcy Judge in this case, except as set forth
23 below. To the best of my knowledge, information and belief, M&C is not a creditor,
24 director, officer, employee, insider, or equity security holder of the Debtor, is not and was
25 not an investment banker, and holds no interest materially adverse to the estate of the
26 Debtor, creditors and equity security holders in the matters for which M&C is to be
27 engaged. To the best of my knowledge, information and belief, no employee of M&C is a
28 relative or employee of the United States Trustee or a Bankruptcy Judge.

1 5. Based upon the foregoing, M&C is disinterested as that term is defined under
2 11 U.S.C. Section 101(14).

3 6. M&C has rendered services as financial advisors and related services in the
4 past for various trustees and creditors in many other bankruptcy cases, and I have been
5 employed by various trustees, including the Trustee in the present case, in other
6 bankruptcy cases, and I have engaged law firms in my capacity as chapter 11 trustee as
7 my counsel. The Trustee and John Menchaca are both panel trustees, and M&C is and
8 has been the accountant for some of Howard M. Ehrenberg's other unrelated bankruptcy
9 estates, and Greenspoon Marder LLP, the law firm where Howard M. Ehrenberg is a
10 partner, is and has represented John Menchaca in the past as trustee in some of his
11 unrelated bankruptcy cases where he has been appointed as the chapter 7 trustee. Such a
12 relationship is not perceived as creating a conflict of interest in the present case. Such
13 prior services are not adverse to the services proposed in this present Application.

14 7. M&C does not have a pre-petition claim against the estate of the Debtor. To
15 the best of my knowledge, information and belief, M&C does not have any connection with
16 the Debtor or the estate, any insider of the Debtor or any related entities of the Debtor or
17 principal of the Debtor. M&C has not in the past nor proposes in the future to represent
18 any related debtor or it's principal. M&C has not received a retainer or advance payment
19 with respect to this employment.

20 8. M&C is familiar with the Bankruptcy Code and the Bankruptcy Rules and will
21 comply with them to the best of our ability. M&C has served the notice of the application to
22 employ M&C, a copy of which is attached hereto as Exhibit "A".

23 9. M&C proposes to file an application for its fees pursuant to 11 U.S.C. Section
24 330. A copy of resumes of professionals at M&C, along with a schedule of the hourly
25 billing rates and costs currently charged by professionals of M&C are attached hereto as
26 Exhibit "B" and Exhibit "C" respectively.

27
28

1 After conducting or supervising the investigation described herein, I declare under
2 penalty of perjury under the laws of the United States of America that the foregoing is true
3 and correct, except that I declare that paragraphs 4 through 7 are stated on information
4 and belief, and this Declaration was executed December 29, 2022 at Phoenix, Arizona.

Jeffrey L. Sumpter

EXHIBIT A

1 JEFFREY L. SUMPTER (SBN 118363)
2 Menchaca & Company LLP
3 835 Wilshire Boulevard, Suite 300
4 Los Angeles, California 90017
5 Ph (213) 683-3317
6 Fax (213) 683-1883
7 jsumpter@menchacacpa.com

8 Financial Advisors and Consultants for Chapter 11 Trustee

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UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
LOS ANGELES DIVISION

In re:
WILLIAM HOLDINGS, LLC,

Debtor.

Case No. 2:22-bk-14708-DS
Chapter 11

**NOTICE OF TRUSTEE'S
APPLICATION TO EMPLOY THE FIRM
OF MENCHACA & COMPANY LLP AS
FINANCIAL ADVISORS AND
CONSULTANTS FOR TRUSTEE**

(No Hearing Required)

**TO THE DEBTOR, DEBTOR'S COUNSEL, UNITED STATES TRUSTEE, CREDITORS,
AND OTHER INTERESTED PARTIES:**

PLEASE TAKE NOTICE that Howard M. Ehrenberg, the Chapter 11 Trustee (hereinafter the "Trustee" or "Applicant") for the above-captioned estate of the Debtor (hereinafter "Debtor"), will submit to the above-captioned Court an application for an order authorizing the employment of Menchaca & Company LLP (hereinafter "M&C") as financial advisors and consultants for the Trustee, effective as of December 15, 2022 (hereinafter "Application"). The Trustee's employment of M&C is being made pursuant to 11 USC Section 327 and any fee application that M&C may hereafter file in this case will comport

1 with the applicable United States Trustee guidelines. The Trustee requires the services of
2 financial advisors and consultants to render the following services:

- 3 (a) Identify and investigate potential assets of the estate;
- 4 (b) Analyze the Debtor's books and records and perform any
5 necessary tax and business advisory work required for the
6 estate, including providing accounting services required by the
7 estate and preparation of the estate's income tax returns and
8 communication with the IRS and state government taxing
9 authorities, Court and Office of the United States Trustee;
- 10 (c) Analyze and investigate avoidable transfers made by the
11 Debtor, including preferential and fraudulent transfers;
- 12 (d) Examine the estate's financial activity and assist the Trustee
13 with preparation of Monthly Operating Reports, insolvency
14 analysis, cash flow projections, budgets, and such other
15 financial analysis as required to be filed by the Court;
- 16 (e) Provide litigation support, valuation and expert witness services
17 for the Trustee; and
- 18 (f) Provide such other financial advisory and consulting services
19 as requested by the Trustee.

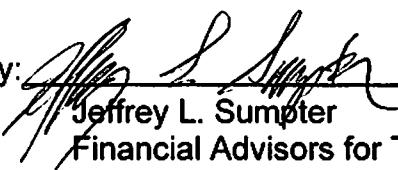
20 M&C will file and serve application(s) for Court approval of compensation from the
21 estate based upon fees incurred at the firm's hourly rates and actual costs incurred,
22 including actual cost of sub-contractor(s) utilized. No retainer has been paid to M&C. The
23 current hourly billing rates for M&C professionals are as follows: Managing Partner and
24 Managing Directors (\$535), Managers (\$325-\$375), Senior Consultants (\$240-295), and
25 Paraprofessionals (\$200). To obtain a copy of Trustee's Application for Employment of
26 M&C, please contact Jeffrey L. Sumpter in writing at the address set forth herein.

27 **PLEASE TAKE FURTHER NOTICE** that any interested party may object to the
28 Application to Employ M&C by filing a written objection and requesting a hearing, in the

1 form required by Local Bankruptcy Rule 9013 and any other applicable bankruptcy and
2 federal rules, with the above-entitled Court and by serving a copy of said objection on
3 Jeffrey L. Sumpter at Menchaca & Company LLP, LLC, 835 Wilshire Blvd. Ste. 300, Los
4 Angeles, CA 90017, the Chapter 7 Trustee, his attorneys of record, and the United States
5 Trustee, no later than fourteen (14) days from the date of service of this Notice. If you fail
6 to file a written objection within the time specified above, the Court may treat such failure
7 as a waiver of your right to oppose the Application and may grant the requested relief.

8 DATED: January 9, 2022

Menchaca & Company LLP

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10 By: 

11 Jeffrey L. Sumpter
12 Financial Advisors for Trustee

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| In re: WILLIAM HOLDINGS, LLC, | CHAPTER 11 CASE NUMBER 2:22-bk-14708-DS Debtor(s). |
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NOTE: When using this form to indicate service of a proposed order, DO NOT list any person or entity in Category I. Proposed orders do not generate an NEF because only orders that have been entered are placed on the CM/ECF docket.

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is: 835 Wilshire Blvd., Ste. 300, Los Angeles, CA 90017

A true and correct copy of the foregoing document described:

NOTICE OF TRUSTEE'S APPLICATION TO EMPLOY THE FIRM OF MENCHACA & COMPANY LLP AS FINANCIAL ADVISORS AND CONSULTANTS FOR TRUSTEE will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner indicated below:

I. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF")** – Pursuant to controlling General Order(s) and Local Bankruptcy Rule(s) ("LBR"), the foregoing document will be served by the court via NEF and hyperlink to the document. On January 9, 2023, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following person(s) are on the Electronic Mail Notice List to receive NEF transmission at the email address(es) indicated below:

- **Michael Jay Berger** michael.berger@bankruptcypower.com, yathida.nipha@bankruptcypower.com; michael.berger@ecf.inforuptcy.com
- **Joshua Scott Dresslove** jdresslove@dresslovelaw.com
- **Howard M Ehrenberg (TR)** ehrenbergtrustee@gmlaw.com, ca25@ecfcbis.com; C123@ecfcbis.com; howard.ehrenberg@ecf.courtdrive.com; Karen.Files@gmlaw.com
- **Todd S Garan** ch11ecf@aldridgeppte.com, TSG@ecf.inforuptcy.com; tgaran@aldridgeppte.com
- **Arnold L Graff** agraff@wrightlegal.net, bkudgeneralupdates@wrightlegal.net; jpowell@wrightlegal.net
- **Mitchell B Ludwig** mbl@kpclegal.com, kad@kpclegal.com
- **Noreen A Madoyan** Noreen.Madoyan@usdoj.gov
- **Randall P Mroczynski** randym@cookseylaw.com
- **Allan D Sarver** ADS@asarverlaw.com
- **Tamar Terzian** tterzian@eppscoulson.com, ecfnotices@eppscoulson.com
- **United States Trustee (LA)** ustpregion16.la.ecf@usdoj.gov
- **Steven Werth** steven.werth@gmlaw.com, swerth@ecf.courtdrive.com; pdillamar@ecf.courtdrive.com; Karen.Files@gmlaw.com; patricia.dillamar@gmlaw.com
- **Johnny White** JWhite@wrslawyers.com, jlee@wrslawyers.com
- **David W Wiese** dwiese@cardifflawyer.com

| | |
|-------------------------------|--|
| In re: WILLIAM HOLDINGS, LLC, | CHAPTER 11 CASE NUMBER 2:22-bk-14708-DS |
| | Debtor(s). |

Service information continued on attached page

II. SERVED BY U.S. MAIL OR OVERNIGHT MAIL (indicate X Ce method for each person or entity served):

On January 9, 2023 I served the following person(s) and/or entity(ies) at the last known address(es) in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States Mail, first class, postage prepaid, and/or with an overnight mail service addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Service information continued on attached page

III. SERVED BY PERSONAL DELIVERY, FACSIMILE TRANSMISSION OR EMAIL (indicate method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on _____ I served the following person(s) and/or entity(ies) by personal delivery, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on the judge will be completed no later than 24 hours after the document is filed.

Service information continued on attached page

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

January 9, 2023
Date

Linda Lee

Signature

Label Matrix for local noticing

0973-2

Case 2:22-bk-14708-DS

Central District of California

Los Angeles

Mon Jan 9 10:32:44 PST 2023

Investment MC, LLC

c/o Law Offices of Allan D. Sarver

16000 Ventura Blvd

Suite 1000

Encino, CA 91436-2762

Axos Bank

c/o Wright, Finlay & Zak, LLP

Attn: Arnold L. Graff, Esq.

4665 MacArthur Court

Suite 200

Newport Beach, CA 92660-1811

Investment Management Company LLC

Law Offices of Allan D. Sarver

16000 Ventura Blvd Suite 1000

Encino, CA 91436-2762

Daimler Trust

c/o BK Servicing, LLC

PO Box 131265

Roseville, MN 55113-0011

Law Offices of Michael Jay Berger

9454 Wilshire Blvd, 6th Fl

Beverly Hills, CA 90212-2980

Pacific Premier Bank

550 N. Brand Blvd.

Ste. 1500

Glendale, CA 91203-1922

William Holdings, LLC

7190 W. Sunset Blvd., Ste. 290

Los Angeles, CA 90046-4415

Los Angeles Division

255 East Temple Street,

Los Angeles, CA 90012-3332

A2/Beverlywood/AAA Pest Control

PO Box 249

Lawndale, CA 90260-0249

Athens Services

14048 East Valley Blvd.

La Puente, CA 91746-2801

(p)AXOS BANK

4350 LA JOLLA VILLAGE DR

SUITE 100

SAN DIEGO CA 92122-1244

(p)JPMORGAN CHASE BANK N A

BANKRUPTCY MAIL INTAKE TEAM

700 KANSAS LANE FLOOR 01

MONROE LA 71203-4774

FRANCHISE TAX BOARD

BANKRUPTCY SECTION MS A340

PO BOX 2952

SACRAMENTO CA 95812-2952

Franchise Tax

Bankruptcy Section MS: A-340

PO Box 2952

Sacramento, CA 95812-2952

Frank Romanose

4557 Camillia Ave

North Hollywood, CA 91602-1907

Hollywood Versailles Tower HOA

c/o Ross Morgan & Co

PO Box 512019

Los Angeles CA 90051-0019

INTERNAL REVENUE SERVICE

P.O. BOX 7346

PHILADELPHIA, PA 19101-7346

IRS

P.O. Box 7346

Philadelphia, PA 19101-7346

Kameron Segal

7190 Sunset Blvd Ste 290

Los Angeles CA 90046-4415

LADWP

111 N. Hope St.

Los Angeles, CA 90012-2607

(p)LOS ANGELES COUNTY TREASURER AND TAX COLLE

ATTN BANKRUPTCY UNIT

PO BOX 54110

LOS ANGELES CA 90054-0110

Mercedez Benz Financial

14372 Heritage Pkwy,

Fort Worth, TX 76177-3300

Michael and Ann Popvich

172 Mission Oaks Rd

Fallbrook, CA 92028-4162

(p)NEVADA COUNTY TAX COLLECTOR

ATTN ASHLEY FUCCI

950 MAIDU AVE

SUITE 290

NEVADA CITY CA 95959-8600

NewRez

c/o PHH Mortgage

1 Mortgage Way Mount

Mount Laurel, NJ 08054-4637

NewRez

c/o Phh Mortgage

P.O. Box 5452

Mount Laurel, NJ 08054-5452

Newrez

123 N. Lake Ave Ste. 100

Pasadena, CA 91101-1835

Opus Bank

19900 MacArthur Blvd., 12th Fl

Irvine, CA 92612-8427

Pacific Premier Bank

c/o Knapp Petersen Clarke

550 North Brand Blvd Ste 1500

Glendale CA 91203-1922

Pacific Premium Bank
17901 Von Karman Ave. Ste. 1200
Irvine, CA 92614-5248

Phillip Scheibe
c/o Dresslove Law
2260 Corporate Circle Ste 480
Henderson NV 89074-7709

Republic Services
12949 Telegraph Rd.
Santa Fe Springs, CA 90670-4049

Reevels Landscaping
15888 Roxford St.,
Sylmar, CA 91342-3538

(p) SOUTHERN CALIFORNIA EDISON COMPANY
1551 W SAN BERNARDINO ROAD
COVINA CA 91722-3407

Satinder Sadhar
17 Angelo Court
Monroe Township, NJ 08831-2050

SoCal Gas
1801 S. Atlantic Blvd.
Monterey Park, CA 91754-5298

Specialize Protfolio Servcng
8742 Lucent Blvd., Ste. 300
Littleton, CO 80129-2386

Specialized Loan Servicing
c/o Investment Mortgage Company, LL
31194 La Baya Dr. #106
Thousand Oaks, CA 91362-6426

Standard Oil Capital Group, LLC
c/o Wolf, Rifkin, Shapiro, Schulman
& Rabkin, LLP
11400 W. Olympic Blvd., 9th Fl.
Los Angeles, CA 90064-1582

Standard Oil Credit Investments LLC
c/o Wolf, Rifkin, Shapiro, Schulman
& Rabkin, LLP
11400 W. Olympic Blvd., 9th Fl.
Los Angeles, CA 90064-1582

U.S. Small Business Administration
Office of General Counsel - LADO
312 N. Spring St., 5th Floor
Los Angeles, CA 90012-2678

U.S. Small Business Administration
c/o Elan S. Levey
300 N. Los Angeles Street
Fed. Bldg. Rm. 7516
Los Angeles, CA 90012-3308

United States Trustee (LA)
915 Wilshire Blvd, Suite 1850
Los Angeles, CA 90017-3560

Allan Sarver
Law Offices of Allan D. Sarver
16000 Ventura Blvd
Suite 1000
Encino, CA 91436-2762

Howard M Ehrenberg (TR)
Greenspoon Marder, LLP
333 South Grand Avenue, Suite 3400
Los Angeles, CA 90071-1538

Michael Popovich
4557 Camillia Avenue
North Hollywood, CA 91602-1907

Michael Jay Berger
9454 Wilshire Blvd 6th Fl
Beverly Hills, CA 90212-2980

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified
by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g)(4).

Axos Bank
4350 La Jolla Village Dr., Ste. 140
San Diego, CA 92122

(d)Axos Bank
Attn: Michelle Barisdale
4350 La Jolla Village Dr. Ste. 140
San Diego, CA 92122

(d)Axos Bank
PO Box 80471
City of Industry, CA 91716

Chase Bank
1111 Polaris Pkwy
Columbus, OH 43240

LOS ANGELES COUNTY TREASURER AND TAX COLLECT
ATTN: BANKRUPTCY UNIT
PO BOX 54110
LOS ANGELES CA 90054-0110

(d)Los Angeles County Tax Collector
225 N. Hill St., #1
Los Angeles, CA 90012

Nevada County Tax Collector
950 Maidu Ave Ste. 290
Nevada City, CA 95959

SCE
2244 Walnut Grove Ave
Rosemead, CA 91770

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u)Courtesy NFE

(u)JPMorgan Chase Bank, N.A.

(u)Standard Oil Capital Group, LLC

(u)Standard Oil Credit Investments, LLC

(d)Daimler Trust
c/o BK Servicing, LLC
PO Box 131265
Roseville, MN 55113-0011

(d)Phillip Scheibe
c/o Dresslove Law
2260 Corporate Circle
Ste 480
Henderson, NV 89074-7709

End of Label Matrix

| | |
|---------------------|----|
| Mailable recipients | 47 |
| Bypassed recipients | 6 |
| Total | 53 |

EXHIBIT B

MENCHACA & COMPANY LLP FIRM PROFILE

Menchaca & Company LLP is a firm of certified public accountants servicing clients throughout the Los Angeles metropolitan areas as well as other locations within California and the United States. Commercial experience includes primarily mid-sized companies with sales volume in the \$5 million to \$100 million range as well as partnerships, joint ventures and other business-oriented operations. In addition to accounting and tax preparation services, the firm provides services in all areas of business and financial consulting and tax planning.

Menchaca & Company LLP has a large segment of its practice concentrated in specialized areas of receiverships, investigative accounting, bankruptcy and litigation support. Menchaca & Company LLP has been appointed as professional accountants for Trustees and receivers and to assist in reorganizations, liquidations, tax research, planning, consultation and preparation, investigation accounting and other bankruptcy matters for numerous cases. John J. Menchaca, Managing Partner of the firm, serves as a Panel Trustee on the Central District of California Interim Panel of U.S. Bankruptcy Trustees.

MENCHACA & COMPANY LLP PERSONNEL

JOHN J. MENCHACA-CPA, MS TAXATION, CIRA (MANAGING PARTNER / CHAPTER 7 TRUSTEE / CHAPTER 11 TRUSTEE) Mr. Menchaca has over 25 years of experience in public accounting. He has significant tax consulting and tax compliance experience in corporate, partnership, Limited Liability Company, Limited Liability Partnership and individual taxation, at both the federal and state levels. Mr. Menchaca's corporate tax experience includes closely held corporations, publicly traded multi-state corporate consolidations and S corporations. His experience also includes tax structuring of complex business transactions, form of ownership determinations, corporate and partnership reorganizations and restructurings, dischargeability of taxes in bankruptcy and dealing with tax issues related to Chapter 7 and Chapter 11 bankruptcy filings. He has also been successfully involved with Internal Revenue and Franchise Tax Board protest and audit defense. Mr. Menchaca is also a Chapter 7 Panel Trustee for the Central District of California.

Mr. Menchaca also specializes in forensic accounting, fraud investigations, litigation support and expert witness services, business restructuring, *real* estate sales, Chapter 11 plan feasibility and liquidation analysis, solvency analysis, claim resolutions, business valuations, taxation, avoidable transfers, recoveries, asset tracing and bankruptcy case administration.

Prior to forming his own firm, Mr. Menchaca was a Principal with Vasquez & Company LLP for six years. Mr. Menchaca was also with the international accounting firm of Ernst & Young LLP for 14 years. While with Ernst & Young LLP, Mr. Menchaca provided financial, accounting and tax services to middle market privately held and publicly traded companies with revenues of up to \$250 million.

Mr. Menchaca serves on the USC / Kenneth Leventhal School of Accounting Board of Advisors. He is a member of the National Association of Bankruptcy Trustees, American Bankruptcy Institute, Los Angeles Bankruptcy Forum, Association of Insolvency and Restructuring Advisors, American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

Mr. Menchaca graduated with a Bachelor of Science in Business Administration with an emphasis in Accounting from the University of Southern California and received a Master of Science in Taxation from Golden Gate University.

JEFFREY L. SUMPTER, CPA, ESO (MANAGING DIRECTOR / LITIGATION SUPPORT SERVICES) Mr. Sumpter has been a licensed attorney for over 25 years, is a member of the California Bar and has been a certified public accountant for over 30 years, licensed in the states of Arizona and Nevada, with privileges to practice in California. He specializes in forensic accounting, fraud investigations, litigation support and expert witness services, business restructuring, real estate sales, Chapter 11 plan feasibility and liquidation analysis, solvency analysis, claim resolutions, business valuations, taxation, avoidable transfers, recoveries, asset tracing and bankruptcy case administration. He has experience working in the spheres of real estate development, manufacturing, retail, transportation, telecommunications, construction, banking, government trusts, restaurants, medical providers, hotels, gaming, insurance, entertainment and environmental. Mr. Sumpter has extensive experience in fiduciary administration, forensic investigations, business restructuring, and litigation consultation services in over 10,000 cases involving bankruptcy administration, receiverships, fraud, business sale transactions, turnarounds, distressed business valuations, wage and hour disputes, records reconstruction, accounting irregularities, breaches of fiduciary duty, fraudulent transfers, insolvency, punitive damages, Ponzi schemes and contract disputes. He has represented businesses in out-of-court resolutions as well as creditors, trustees, committees, and debtors in bankruptcy proceedings. He has been appointed as a Chapter 11 trustee and examiner in Phoenix, Arizona, and has been engaged by school districts, real estate developers, hotels, casinos, insurance carriers, banks, trusts and pension, health and welfare plans in California, Nevada, and Arizona for audit, tax, contract compliance, and forensic investigation engagements.

LINDA LEE, CPA, CFE, CIRA (MANAGER / LITIGATION SUPPORT SERVICES) Ms. Lee is a certified public accountant licensed in the states of California and Arizona, a Certified Fraud Examiner and a Certified Insolvency and Restructuring Advisor. Her core practice is in forensic accounting, asset identification and tracing, records reconstruction, avoidable transfer analysis, fraud investigations, litigation support and consulting. She began her work in public accounting in 2007 in financial auditing, and has

performed various services including forensic analysis, valuation, litigation support, auditing and reporting functions. In addition, she has over 20 years of experience in manufacturing, encompassing all aspects of production and operations. Ms. Lee earned a Bachelor of Science in Textile Science from Penn State University, and subsequently earned a Certificate in Professional Accounting from Santa Monica College. She was the Vice President of Operations for a start-up factor serving the garment industry.

EDWARD A. ALVARADO – AVA, CFE – (VALUATION & LITIGATION CONSULTANT) Edward A. Alvarado is the owner of the Valuation and Litigation Support Services firm of Alvarado Consulting, Inc. Mr. Alvarado has over fifteen years of litigation and consulting experience providing damage analysis involving economic, accounting and financial issues in a variety of cases including fraud, unfair business competition, patent, copyright and trademark infringement, breach of contract, accounting and attorney malpractice, antitrust and construction.

TOSHIHIRO A. OKUBO – CPA – (MANAGER) Mr. Okubo graduated from California State University, Los Angeles with a Bachelor of Science in Business Administration in September 1992 and graduated from University of Southern California with a Master of Business Taxation in May, 1998. Mr. Okubo has financial and tax consulting experience with both local and big four accounting firms.

ROBERT P. COATS – (SENIOR ACCOUNTANT) Mr. Coats hold a Bachelor of Science Degree in Accounting from California State University, Los Angeles. Mr. Coats has 20 years of tax preparation experience for individuals and corporations and 14 years of experience preparing Chapter 7 and Chapter 11 bankruptcy estate tax returns. He is familiar with all areas of bankruptcy tax and accounting issues. Mr. Coats has tax experience with both local and big four accounting firms.

SCOTT M. MCLEAN – (SENIOR ACCOUNTANT) Mr. McLean graduated from California State Polytechnic University, Pomona with a Bachelor of Science in Accounting/Business Administration with an emphasis in Taxation. Mr. McLean is familiar with all areas of bankruptcy tax and has experience in providing a full range of accounting services, including all aspects of Taxation.

NATALIE F. BELTRAN - CPA - (SENIOR ACCOUNTANT) Ms. Beltran

graduated with a Bachelor of Science Degree in Commerce, Major in Accounting from University of Santo Tomas, Manila, Philippines. Ms. Beltran is a licensed Certified Public Accountant in the State of California and the Philippines. Ms. Beltran has experience in providing a full range of accounting services, including all aspects of Taxation.

IMELDA GAETA - (PARAPROFESSIONAL) Ms. Gaeta has worked as a Bankruptcy Trustee Administrator since 1997. Ms Gaeta has completed course work at Pasadena Community College and is the Secretary of the Trustee Administrators' Group (TAG).

EXHIBIT C

MENCHACA & COMPANY LLP

SUMMARY OF STAFF AND BILLING RATES

FROM JUNE 1, 2021 THROUGH CURRENT

TYPICAL ITEMS OF EXPENSE

Travel costs, including local parking and mileage – as incurred

Outside service – as incurred

Copy costs - .20 cents each – as incurred

Extraordinary mailing costs (over \$1.00 per item) – as incurred

Overnight courier service fees – as incurred

Direct telephone charges – as incurred

Direct telex, telefax and similar charges, .10 cents a page plus telephone charges – as incurred

Printing – as incurred

Filing fees – as incurred

PERSONNEL RATES

| <u>Staff</u> | <u>Reference</u> | <u>Position</u> | <u>Rate</u> |
|--------------------|------------------|-------------------------------|-------------|
| John J. Menchaca | JJM | Managing Partner | 535 |
| Jeffrey L. Sumpter | JLS | Managing Director | 535 |
| Linda Lee | LL | Manager | 375 |
| Edward A. Alvarado | EAE | Value & Litigation Consultant | 375 |
| Toshihiro A. Okubo | TAO | Manager | 325 |
| Robert P. Coats | RPC | Senior | 295 |
| Scott M. McLean | SMM | Senior | 295 |
| Natalie F. Beltran | NFB | Senior | 240 |
| Imelda Gaeta | IG | Paraprofessional | 200 |

Note: Staff time may be billed at less than standard rates depending upon the nature of the work being performed.

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|-------------------------------|------------|--|
| In re: WILLIAM HOLDINGS, LLC, | Debtor(s). | CHAPTER 11 CASE NUMBER 2:22-bk-14708-DS |
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NOTE: When using this form to indicate service of a proposed order, DO NOT list any person or entity in Category I. Proposed orders do not generate an NEF because only orders that have been entered are placed on the CM/ECF docket.

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is: 835 Wilshire Blvd., Ste. 300, Los Angeles, CA 90017

A true and correct copy of the foregoing document described:

TRUSTEE'S APPLICATION TO EMPLOY THE FIRM OF MENCHACA & COMPANY LLP AS FINANCIAL ADVISORS AND CONSULTANTS FOR TRUSTEE; DECLARATION OF JEFFREY L. SUMPTER REGARDING DISINTERESTEDNESS FOR EMPLOYMENT OF PROFESSIONAL PERSON UNDER F.R.B.P. 2014 will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner indicated below:

I. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF") – Pursuant to controlling General Order(s) and Local Bankruptcy Rule(s) ("LBR"), the foregoing document will be served by the court via NEF and hyperlink to the document. On January 9, 2023, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following person(s) are on the Electronic Mail Notice List to receive NEF transmission at the email address(es) indicated below:

- **Michael Jay Berger** michael.berger@bankruptcypower.com, yathida.nipha@bankruptcypower.com; michael.berger@ecf.inforuptcy.com
- **Joshua Scott Dresslove** jdresslove@dresslovelaw.com
- **Howard M Ehrenberg (TR)** ehrenbergtrustee@gmlaw.com, ca25@ecfcbis.com; C123@ecfcbis.com; howard.ehrenberg@ecf.courtdrive.com; Karen.Files@gmlaw.com
- **Todd S Garan** ch11ecf@aldridgeppte.com, TSG@ecf.inforuptcy.com; tgaran@aldridgeppte.com
- **Arnold L Graff** agraff@wrightlegal.net, bkudgeneralupdates@wrightlegal.net; jpowell@wrightlegal.net
- **Mitchell B Ludwig** mbl@kpclegal.com, kad@kpclegal.com
- **Noreen A Madoyan** Noreen.Madoyan@usdoj.gov
- **Randall P Mroczynski** randym@cookseylaw.com
- **Allan D Sarver** ADS@asarverlaw.com
- **Tamar Terzian** tterzian@eppscoulson.com, ecfnotices@eppscoulson.com
- **United States Trustee (LA)** ustpregion16.la.ecf@usdoj.gov
- **Steven Werth** steven.werth@gmlaw.com, swerth@ecf.courtdrive.com; pdillamar@ecf.courtdrive.com; Karen.Files@gmlaw.com; patricia.dillamar@gmlaw.com
- **Johnny White** JWhite@wrslawyers.com, jlee@wrslawyers.com
- **David W Wiese** dwiese@cardifflawyer.com

Service Information continued on attached page

II. SERVED BY U.S. MAIL OR OVERNIGHT MAIL(indicate X Ce method for each person or entity served):

On January 9, 2023 I served the following person(s) and/or entity(ies) at the last known address(es) in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States Mail, first class, postage prepaid, and/or with an overnight mail service addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

William Holdings, LLC
7190 W. Sunset Blvd., Ste. 290
Los Angeles, CA 90046-4415

Service information continued on attached page

III. SERVED BY PERSONAL DELIVERY, FACSIMILE TRANSMISSION OR EMAIL (indicate method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on _____ I served the following person(s) and/or entity(ies) by personal delivery, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on the judge will be completed no later than 24 hours after the document is filed.

Service information continued on attached page

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

January 9, 2023
Date

Linda Lee
Type Name

Signature